

CITY OF LONGMONT FINANCE DEPARTMENT

SALES AND USE TAX DIVISION

ANALYSIS OF TAXES

May 2013

SUMMARY

Total Taxes this Month:	\$	4,415,196
Compared to Last Year:		4,000,048
Percentage change:		10.4 %

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SALES AND USE TAX SUMMARY

CITY OF LONGMONT

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May 2013

Overview

Month of May: Total Sales and Use Tax for the month of May increased overall by 10.4% compared to last year. Current Sales Tax collection increased by 10.8% and current Use Tax collections decreased by 0.1%.

Year to Date: Total Sales and Use Tax through May increased by 4.6% for 2013. The Sales Tax component increased by 5.9% and the Use tax component decreased by 2.3%.

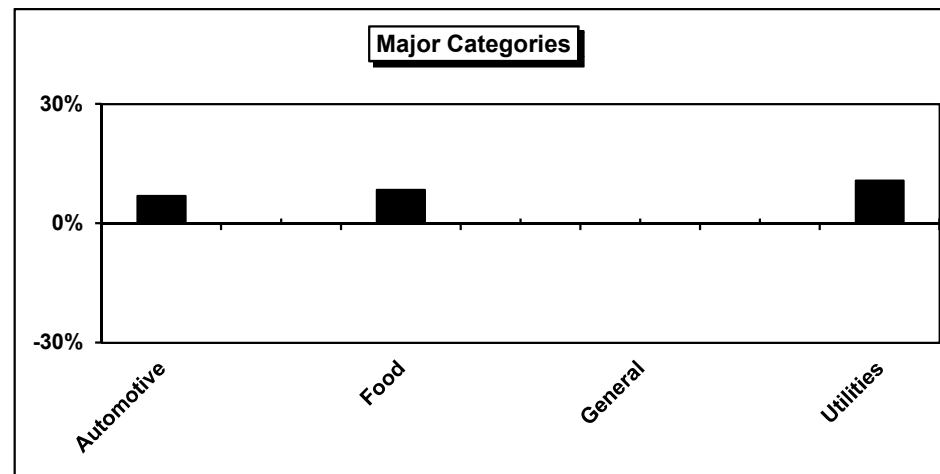
Important note in understanding year-to-year comparative basis within this report:

Page 4 focuses upon total revenue and reports year-to-year comparisons **inclusive of delinquent payments**. While both measurements are useful, it is important to understand that the Total % Change 2012-2013 on page 4 varies from the YTD Increase/(Decrease) column for sales and use tax components on page 5 because of the inclusion/exclusion of delinquencies.

Pages 5 through 9 show changes from 2012 to 2013 for sales and use tax that is paid **on a current basis** from tax filers. The comparative changes for delinquencies are purposefully left blank to keep the focus upon the trends of the current filing.

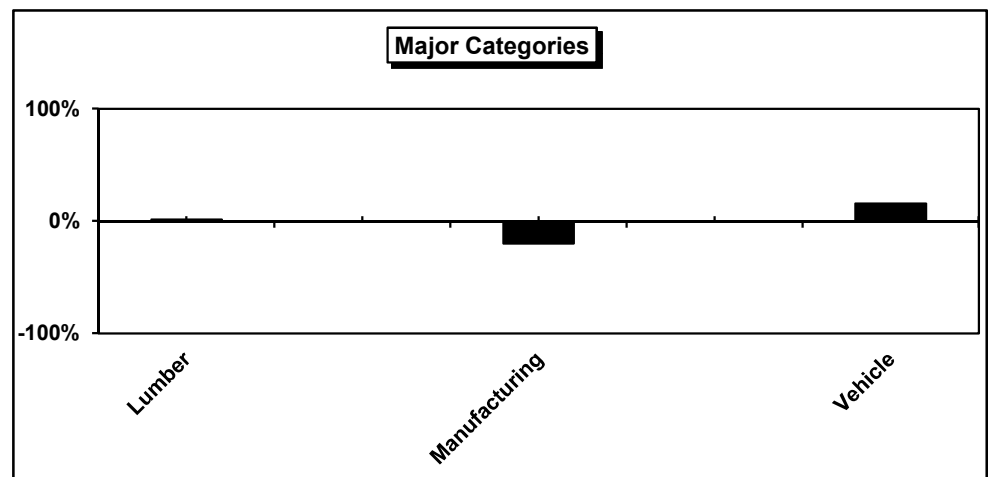
Sales Tax Activity

The *Automotive*, *Food*, and *Utilities* categories showed increases of 6.9%, 8.4%, and 10.7% while the *General* category showed no significant change when compared to 2012 year to date.



Use Tax Activity

The *Lumber* and *Vehicle* categories showed increases of 1.5% and 15.5%, while the *Manufacturing* category showed a decrease of 20.0% when compared to 2012 year to date.

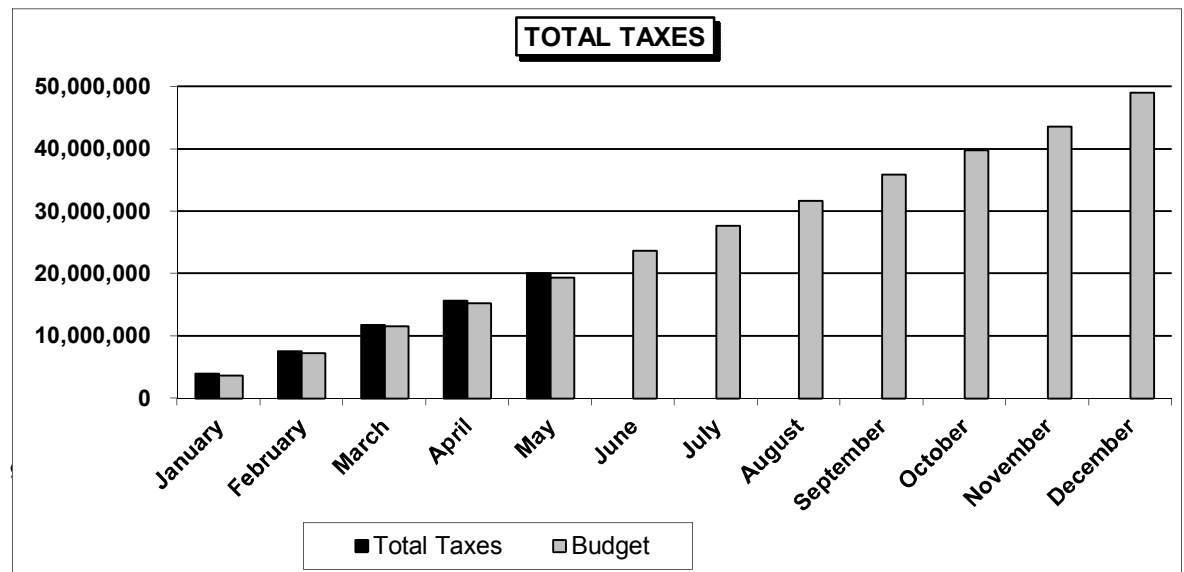


SALES & USE TAX - BUDGET TO ACTUAL

May
2013

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	Sales & Use 2013 BUDGET	Cumulative Sales & Use 2013 BUDGET	Cumulative % of 2013 Budget	Sales Tax 2013 ACTUAL	Use Tax 2013 ACTUAL	Total 2013 ACTUAL
January	3,645,685	3,645,685	7.4	3,325,375	609,701	3,935,076
February	3,599,731	7,245,416	14.8	3,041,663	546,065	3,587,728
March	4,285,771	11,531,187	23.5	3,667,897	619,800	4,287,696
April	3,761,618	15,292,805	31.1	3,261,870	610,562	3,872,432
May	4,083,477	19,376,283	39.5	3,776,645	638,551	4,415,196
June	4,358,014	23,734,297	48.3			-
July	3,911,145	27,645,442	56.3			-
August	4,003,471	31,648,913	64.5			-
September	4,245,131	35,894,044	73.1			-
October	3,904,543	39,798,586	81.1			-
November	3,867,281	43,665,868	88.9			-
December	5,428,658	49,094,526	100.0			-
Total	\$ 49,094,526			\$ 17,073,450	3,024,678	20,098,128



Note: Monthly budgets are based on 5 years of historical trend.

Revenue Growth Per Fund / Current Year to Previous Year May 2013

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	2012 YTD Sales Tax	2012 YTD Use Tax	2012 YTD Total	2013 YTD Sales Tax	2013 YTD Use Tax	2013 YTD Total	Sales Tax % Change 2012 - 2013	Use Tax % Change 2012 - 2013	Total % Change 2012 - 2013	% Change needed to reach budget
General Fund	9,847,207	327,153	10,174,360	10,426,534	373,675	10,800,209	5.9%	14.2%	6.2%	1.78%
PIF Fund	-	1,562,811	1,562,811	-	1,473,457	1,473,457	n/a	-5.7%	-5.7%	-14.33%
Other Funds	6,277,595	1,204,852	7,482,446	6,646,917	1,177,546	7,824,463	5.9%	-2.3%	4.6%	-0.41%
All Funds Total	16,124,801	3,094,816	19,219,617	17,073,451	3,024,678	20,098,129	5.9%	-2.3%	4.6%	-0.41%
Budgeted Increase							1.2%	-9.1%	-0.41%	

General Fund

For 2012, the City's financial policy allocated the 2% non-earmarked portion of the City's 3.275% tax to be split as 100% of the sales tax and 17.31% of the use tax to the General Fund. For 2013 the allocation of use tax to the General Fund increased to 20.23%. The result after five months is that the General Fund share of revenue from sales and use tax is up by 6.2%. The increase necessary to reach the 2013 budget is 1.78%.

Public Improvement Fund

For 2012, the City's financial policy allocated 82.69% of the 2% non-earmarked use tax to the Public Improvement Fund (PIF). In 2013 the allocation changed to 79.77%. After five months, the PIF decreased by 5.7%, which is above the 14.33% decrease needed to reach budget.

Other Funds

Includes: Streets Fund, Open Space and Public Safety Fund. Since the allocation to these funds is unchanged in 2013, they are presented here as a combined total. The growth comparison for these funds will reflect a true overall sales and use tax growth since the overall tax rate for each fund is comparable in the year to year comparison. If these funds have decreases in excess of 0.41% they will not meet budget, however they currently show an increase of 4.6%.

SALES AND USE TAX		May		2013		5
ACCOUNT GROUPS	May 2013	May 2012	INC (DEC)	YTD 2013	YTD 2012	INC (DEC)
<u>GRAND TOTALS</u>						
Active Accounts	8,446	8,152	294	8,446	8,152	294
Net Taxable Sales	115,501,803	102,967,689	12.2 %	523,872,539	495,053,983	5.8 %
Net Sales Tax	3,678,392	3,320,072	10.8 %	16,793,295	15,842,964	6.0 %
Delinquent Sales Tax	77,801	30,762	-	236,700	212,862	-
Use Tax	636,945	637,378	(0.1) %	2,967,210	3,083,168	(3.8) %
Delinquent Use Tax	1,606	1,509	-	57,469	12,323	-
Other Revenue*	20,452	10,327	-	43,454	68,299	-
Total Revenue	4,415,196	4,000,048	10.4 %	20,098,128	19,219,616	4.6 %

For reader ease, only significant items are displayed as increase / decrease percentages.

* Other revenue includes: penalties, interest and net prior period adjustments less refunds.

ACCOUNT GROUPS	May 2013	May 2012	INC (DEC)	YTD 2013	YTD 2012	INC (DEC)
01000 Apparel						
Active Accounts	87	96	(9)	87	96	(9)
Net Taxable Sales	2,003,458	1,891,395	5.9 %	9,362,452	9,138,269	2.5 %
Net Sales Tax	65,217	59,585	9.5 %	304,487	293,851	3.6 %
Delinquent Sales Tax	0	1,923	-	0	2,986	-
Use Tax	198	98	102.0 %	2,596	1,079	140.6 %
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	42	193	-	76	369	-
Total Revenue	65,457	61,799	5.9 %	307,159	298,285	3.0 %
% of Total Revenue	1.5 %	1.5 %	0.0 %	1.5 %	1.6 %	(0.1) %

02000 Automotive

Active Accounts	301	283	18	301	283	18
Net Taxable Sales	9,344,744	8,309,290	12.5 %	43,191,027	40,221,315	7.4 %
Net Sales Tax	294,538	267,757	10.0 %	1,382,809	1,293,920	6.9 %
Delinquent Sales Tax	9,246	0	-	13,953	4,826	-
Use Tax	1,648	2,244	(26.6) %	11,329	12,320	(8.0) %
Delinquent Use Tax	0	0	-	0	708	-
Other Revenue	6,011	0	-	6,522	1,324	-
Total Revenue	311,443	270,001	15.3 %	1,414,613	1,313,098	7.7 %
% of Total Revenue	7.1 %	6.7 %	0.4 %	7.0 %	6.8 %	0.2 %

03000 Food

Active Accounts	451	446	5	451	446	5
Net Taxable Sales	38,327,651	34,982,983	9.6 %	179,253,531	165,347,855	8.4 %
Net Sales Tax	1,235,473	1,136,283	8.7 %	5,792,333	5,342,465	8.4 %
Delinquent Sales Tax	14,837	2,853	-	51,236	33,090	-
Use Tax	10,462	6,818	53.4 %	62,440	54,730	14.1 %
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	5,376	0	-	8,381	2,017	-
Total Revenue	1,266,148	1,145,954	10.5 %	5,914,391	5,432,301	8.9 %
% of Total Revenue	28.7 %	28.6 %	0.1 %	29.4 %	28.3 %	1.1 %

ACCOUNT GROUPS	May 2013	May 2012	INC (DEC)	YTD 2013	YTD 2012	INC (DEC)
04000 Home Furnishings						
Active Accounts	239	249	(10)	239	249	(10)
Net Taxable Sales	3,265,245	3,829,330	(14.7) %	16,504,042	17,671,461	(6.6) %
Net Sales Tax	100,886	100,248	0.6 %	517,915	525,478	(1.4) %
Delinquent Sales Tax	508	24,184	-	12,363	36,894	-
Use Tax	489	1,456	(66.4) %	3,858	4,437	(13.0) %
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	0	6,490	-	661	11,847	-
Total Revenue	101,883	132,378	(23.0) %	534,797	578,656	(7.6) %
% of Total Revenue	2.3 %	3.3 %	(1.0) %	2.7 %	3.0 %	(0.3) %

05000 General

Active Accounts	520	505	15	520	505	15
Net Taxable Sales	20,477,229	19,785,359	3.5 %	94,304,690	94,454,825	(0.2) %
Net Sales Tax	668,856	646,149	3.5 %	3,071,527	3,070,363	0.0 %
Delinquent Sales Tax	0	0	-	8,061	6,618	-
Use Tax	2,462	1,425	72.8 %	11,248	13,325	(15.6) %
Delinquent Use Tax	0	0	-	1,971	0	-
Other Revenue	136	1,167	-	1,868	2,080	-
Total Revenue	671,454	648,741	3.5 %	3,094,674	3,092,387	0.1 %
% of Total Revenue	15.2 %	16.2 %	(1.0) %	15.4 %	16.1 %	(0.7) %

06000 Lodging

Active Accounts	19	18	1	19	18	1
Net Taxable Sales	1,755,257	1,500,745	17.0 %	6,301,792	5,522,473	14.1 %
Net Sales Tax	57,316	48,986	17.0 %	201,018	179,738	11.8 %
Delinquent Sales Tax	0	0	-	4,572	0	-
Use Tax	1,574	437	260.2 %	3,213	1,948	64.9 %
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	20	7	-	49	15	-
Total Revenue	58,910	49,430	19.2 %	208,852	181,701	14.9 %
% of Total Revenue	1.3 %	1.2 %	0.1 %	1.0 %	0.9 %	0.1 %

ACCOUNT GROUPS	May 2013	May 2012	INC (DEC)	YTD 2013	YTD 2012	INC (DEC)
07000 Lumber						
Active Accounts	2,481	2,281	200	2,481	2,281	200
Net Taxable Sales	11,219,192	8,259,200	35.8 %	35,929,178	33,355,032	7.7 %
Net Sales Tax	325,810	269,748	20.8 %	1,114,529	1,084,334	2.8 %
Delinquent Sales Tax	40,653	0	-	42,855	3,868	-
Use Tax	187,421	222,125	(15.6) %	608,377	599,545	1.5 %
Delinquent Use Tax	0	0	-	0	3,137	-
Other Revenue	7,579	248	-	8,902	4,660	-
Total Revenue	561,463	492,121	14.1 %	1,774,663	1,695,544	4.7 %
% of Total Revenue	12.7 %	12.3 %	0.4 %	8.8 %	8.8 %	0.0 %

08000 Professional

Active Accounts	1,905	1,854	51	1,905	1,854	51
Net Taxable Sales	1,738,762	1,494,821	16.3 %	8,437,677	7,844,718	7.6 %
Net Sales Tax	51,571	48,049	7.3 %	259,971	248,932	4.4 %
Delinquent Sales Tax	1,516	0	-	5,504	3,818	-
Use Tax	14,610	51,742	(71.8) %	93,136	247,188	(62.3) %
Delinquent Use Tax	549	726	-	5,522	2,000	-
Other Revenue	0	535	-	1,494	2,272	-
Total Revenue	68,246	101,052	(32.5) %	365,627	504,210	(27.5) %
% of Total Revenue	1.5 %	2.5 %	(1.0) %	1.8 %	2.6 %	(0.8) %

09000 Public Utility

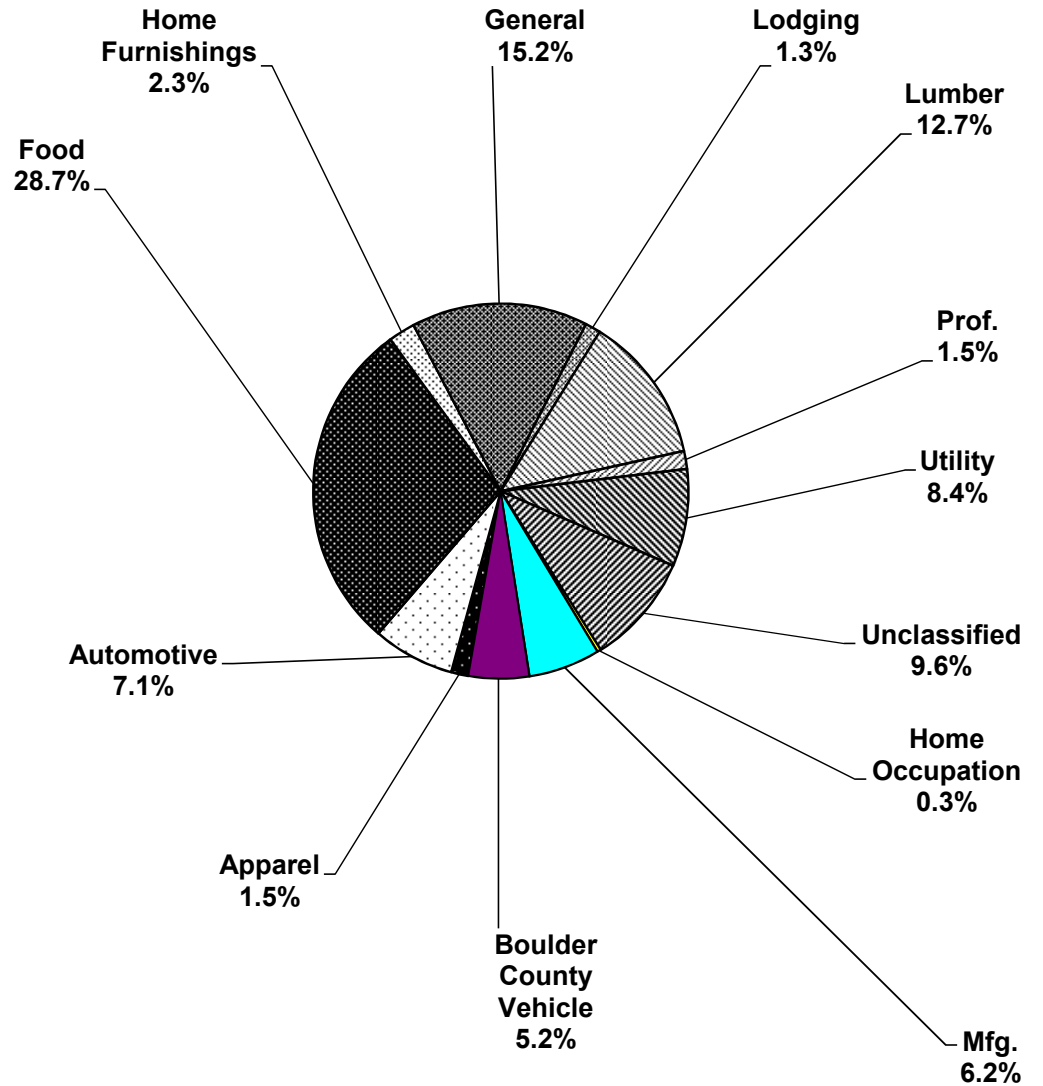
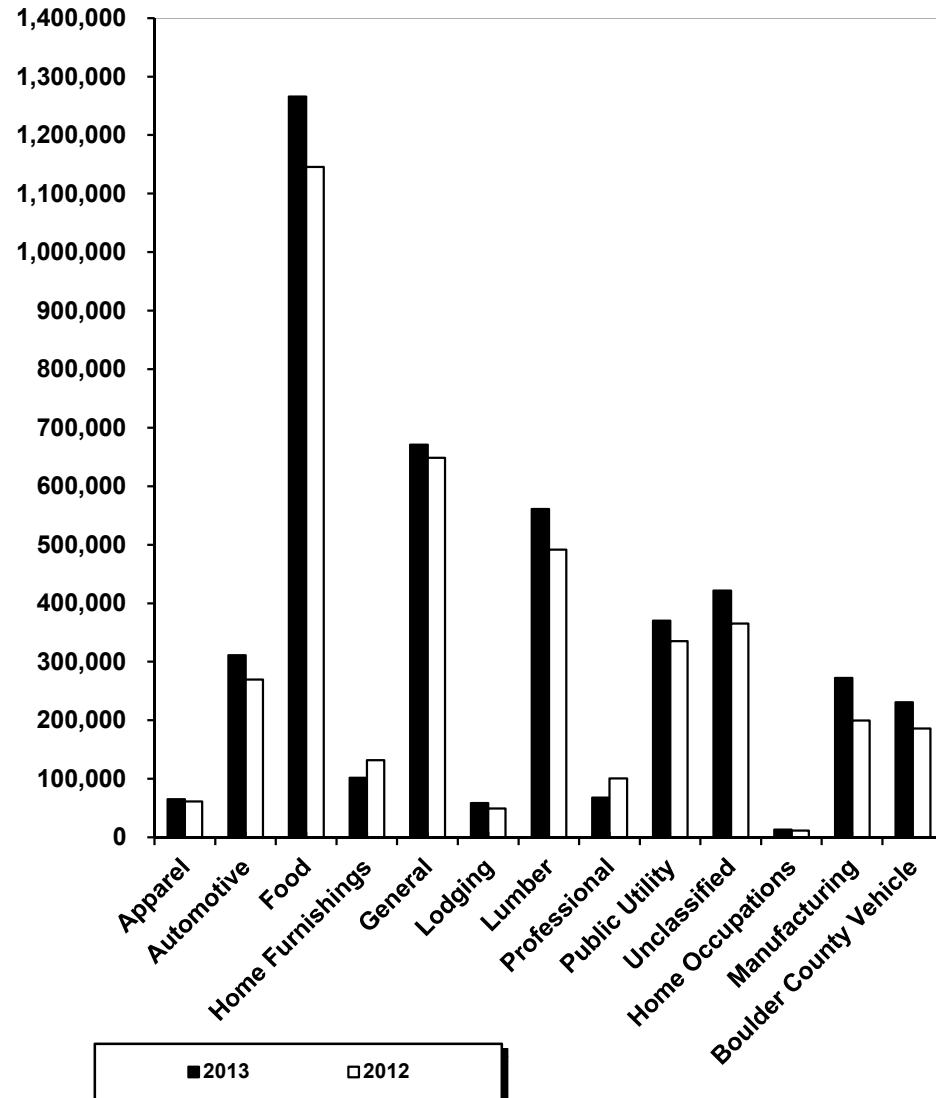
Active Accounts	296	294	2	296	294	2
Net Taxable Sales	11,078,918	10,194,091	8.7 %	64,474,138	60,998,333	5.7 %
Net Sales Tax	361,796	332,959	8.7 %	2,103,145	1,899,220	10.7 %
Delinquent Sales Tax	0	0	-	2,676	83,902	-
Use Tax	8,693	2,308	276.6 %	32,079	57,360	(44.1) %
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	148	9	-	383	19,308	-
Total Revenue	370,637	335,276	10.5 %	2,138,283	2,059,790	3.8 %
% of Total Revenue	8.4 %	8.4 %	0.0 %	10.6 %	10.7 %	(0.1) %

ACCOUNT GROUPS	May 2013	May 2012	INC (DEC)	YTD 2013	YTD 2012	INC (DEC)
10000 Unclassified						
Active Accounts	1,830	1,807	23	1,830	1,807	23
Net Taxable Sales	10,930,019	9,704,635	12.6 %	51,650,989	49,451,280	4.4 %
Net Sales Tax	345,499	312,281	10.6 %	1,581,514	1,549,822	2.0 %
Delinquent Sales Tax	9,222	1,802	-	91,872	34,256	-
Use Tax	66,072	50,615	30.5 %	305,956	240,534	27.2 %
Delinquent Use Tax	0	0	-	44,914	0	-
Other Revenue	1,126	889	-	13,746	20,209	-
Total Revenue	421,919	365,587	15.4 %	2,038,002	1,844,821	10.5 %
% of Total Revenue	9.6 %	9.1 %	0.5 %	10.1 %	9.6 %	0.5 %
11200 Home Occupations						
Active Accounts	111	108	3	111	108	3
Net Taxable Sales	418,019	363,715	14.9 %	1,849,742	1,889,464	(2.1) %
Net Sales Tax	13,396	11,635	15.1 %	59,091	60,394	(2.2) %
Delinquent Sales Tax	0	0	-	0	0	-
Use Tax	24	0	0.0 %	44	0	0.0 %
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	14	0	-	51	334	-
Total Revenue	13,434	11,635	15.5 %	59,186	60,728	(2.5) %
% of Total Revenue	0.3 %	0.3 %	0.0 %	0.3 %	0.3 %	0.0 %
12000 Manufacturing						
Active Accounts	205	210	(5)	205	210	(5)
Net Taxable Sales	4,943,309	2,652,125	86.4 %	12,613,281	9,158,958	37.7 %
Net Sales Tax	158,034	86,392	82.9 %	404,956	294,447	37.5 %
Delinquent Sales Tax	1,819	0	-	3,608	2,604	-
Use Tax	111,992	112,038	(0.0) %	685,856	857,745	(20.0) %
Delinquent Use Tax	1,057	783	-	5,062	6,478	-
Other Revenue	0	789	-	1,321	3,864	-
Total Revenue	272,902	200,002	36.4 %	1,100,803	1,165,138	(5.5) %
% of Total Revenue	6.2 %	5.0 %	1.2 %	5.5 %	6.1 %	(0.6) %
00000 Boulder County Vehicle						
Use Tax	231,300	186,072	24.3 %	1,147,078	992,957	15.5 %
% of Total Revenue	5.2 %	4.7 %	0.5 %	5.7 %	5.2 %	0.5 %

Net Sales & Use Tax by Industry Type

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For The Month Of
May
2013



SUMMARY OF SALES & USE TAX ACTIVITY BY INDUSTRY

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		May 2013						
ACCOUNT GROUP	ACTIVE		May	May	INCR/	YTD	YTD	INCR/
ACCOUNT #	ACCTS		2013	2012	(DECR)	2013	2012	(DECR)
Apparel	87	Net Taxable Sales	2,003,458	1,891,395	5.9 %	9,362,452	9,138,269	2.5 %
01000		Total Revenue	65,457	61,799	5.9 %	307,159	298,285	3.0 %
Automotive	301	Net Taxable Sales	9,344,744	8,309,290	12.5 %	43,191,027	40,221,315	7.4 %
02000		Total Revenue	311,443	270,001	15.3 %	1,414,613	1,313,098	7.7 %
Food	451	Net Taxable Sales	38,327,651	34,982,983	9.6 %	179,253,531	165,347,855	8.4 %
03000		Total Revenue	1,266,148	1,145,954	10.5 %	5,914,391	5,432,301	8.9 %
Home Furnishings	239	Net Taxable Sales	3,265,245	3,829,330	(14.7) %	16,504,042	17,671,461	(6.6) %
04000		Total Revenue	101,883	132,378	(23.0) %	534,797	578,656	(7.6) %
General	520	Net Taxable Sales	20,477,229	19,785,359	3.5 %	94,304,690	94,454,825	(0.2) %
05000		Total Revenue	671,454	648,741	3.5 %	3,094,674	3,092,387	0.1 %
Lodging	19	Net Taxable Sales	1,755,257	1,500,745	17.0 %	6,301,792	5,522,473	14.1 %
06000		Total Revenue	58,910	49,430	19.2 %	208,852	181,701	14.9 %
Lumber	2,481	Net Taxable Sales	11,219,192	8,259,200	35.8 %	35,929,178	33,355,032	7.7 %
07000		Total Revenue	561,463	492,121	14.1 %	1,774,663	1,695,544	4.7 %
Professional	1,905	Net Taxable Sales	1,738,762	1,494,821	16.3 %	8,437,677	7,844,718	7.6 %
08000		Total Revenue	68,246	101,052	(32.5) %	365,627	504,210	(27.5) %
Public Utility	296	Net Taxable Sales	11,078,918	10,194,091	8.7 %	64,474,138	60,998,333	5.7 %
09000		Total Revenue	370,637	335,276	10.5 %	2,138,283	2,059,790	3.8 %
Unclassified	1,830	Net Taxable Sales	10,930,019	9,704,635	12.6 %	51,650,989	49,451,280	4.4 %
10000		Total Revenue	421,919	365,587	15.4 %	2,038,002	1,844,821	10.5 %
Home Occupations	111	Net Taxable Sales	418,019	363,715	14.9 %	1,849,742	1,889,464	(2.1) %
11200		Total Revenue	13,434	11,635	15.5 %	59,186	60,728	(2.5) %
Manufacturing	205	Net Taxable Sales	4,943,309	2,652,125	86.4 %	12,613,281	9,158,958	37.7 %
12000		Total Revenue	272,902	200,002	36.4 %	1,100,803	1,165,138	(5.5) %
Boulder County Vehicle	1	Net Taxable Sales	0	0	0.0 %	0	0	0.0 %
00000		Total Revenue	231,300	186,072	24.3 %	1,147,078	992,957	15.5 %
GRAND TOTALS	8,446	Net Taxable Sales	115,501,803	102,967,689	12.2 %	523,872,539	495,053,983	5.8 %
		Total Revenue	4,415,196	4,000,048	10.4 %	20,098,128	19,219,616	4.6 %

1000 Apparel	Clothing Stores, Shoe and Boot stores, Shoe Repair shops, and other miscellaneous items related to the clothing industry.
2000 Automotive	Accessories; such as tires, batteries, and auto parts, Aircraft sales and service, Boat sales, Car sales, Customizing, Leasing, Repair shops, and Service Stations.
3000 Food	Bakeries, Bars, Candy stores, Fruit & Vegetable stands, Grocery stores, Liquor stores, Meat cutting stores, Restaurants, and Water sold in containers.
4000 Home Furnishings	Carpets, Electrical appliance sales and repairs, Home Furnishings, Household appliances, Interior Decorators, Musical Instruments, Radios, Records, Tapes, Televisions, Upholsterers, and Repair supplies.
5000 General	Department Stores, Drug Stores, Fabrics shops, Sewing supplies, Hardware stores, Jewelry stores, Leather goods, Salvage yards, Second Hand Stores, Sporting Goods & Guns, Variety, and Specialty shops.
6000 Lodging	Hotels, Motels, and Boarding Houses that rent for a period of less than 30 days.
7000 Lumber	Building Contractors, Building hardware and machinery, Building material dealers, Electrical Equipment Suppliers, Fencing, Glass, Heating and air conditioning installers and suppliers, Painters and paint stores, Plumbers and plumbing suppliers, Tile, Wallpaper, and other Miscellaneous Building Supplies.
8000 Professional	Accountants, Advertising agencies, Attorneys, Auctioneers, Banks, Barber shops, Beauty shops, Bookkeepers, Child care, Commission dealers, Dentists, Doctors, Graphic Designs, Insurance sales, Optical sales, Photographers, Professional Sales, Realtors, Sale Barns, Training Services, and Travel agencies.
9000 Public Utility	Cable TV, Gas Companies, Electric utility suppliers, Telephones, and Telephone Systems.
10000 Unclassified Group - Retail	Agricultural Equipment, Agricultural supplies, Animal Products, Book Stores, Business Forms, Computer Equipment, Clubs, Concessionaire's, Florists, Janitorial Supplies, Lawn and garden supplies, Magazines, Machine shops, Medical Supplies, Mortuaries, Office Equipment, Pet Shops, Pool Supplies, Restaurant Equipment, Recreation Parlors, School supplies, and Vending Machines.
11000 Home Occupation	Amway, Aloe Vera, Avon, Shaklee and all other Door to Door Sales.
12000 Manufacturing	This category includes all manufacturing processes that occur in the City of Longmont.

SUMMARY OF SALES & USE TAX ACTIVITY BY GEOGRAPHICAL LOCATION

13

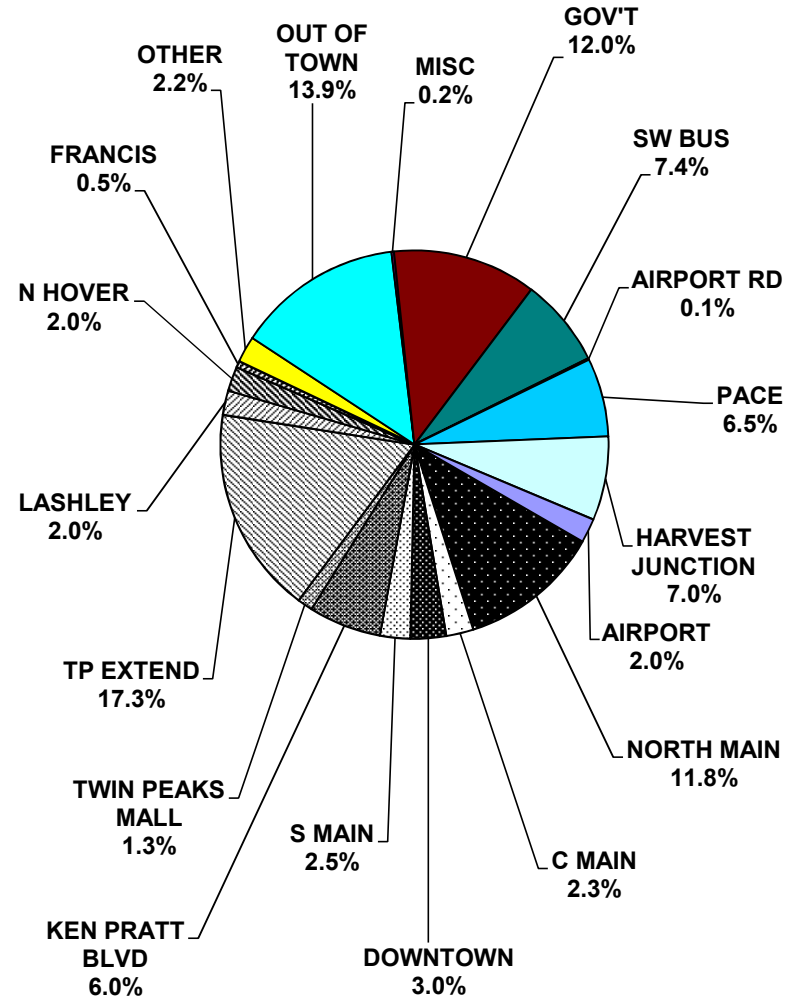
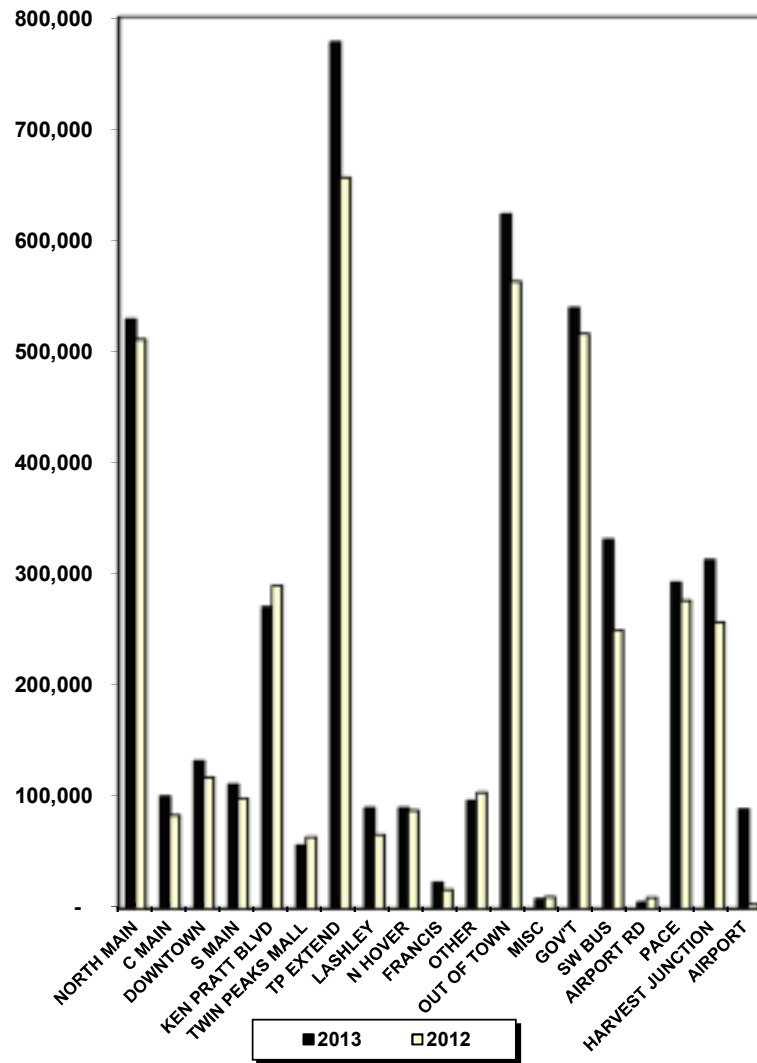
		2013							
LOCATION		% OF TOTAL	May 2013	May 2012	INCR/ (DECR)		YTD 2013	YTD 2012	INCR/ (DECR)
NORTH MAIN	Net Taxable Sales	13.9%	16,062,519	15,575,784	3.1 %		72,282,286	71,588,917	1.0 %
	Total Revenue	12.0%	529,634	511,571	3.5 %		2,386,462	2,359,585	1.1 %
CENTRAL MAIN	Net Taxable Sales	2.6%	2,963,746	2,612,470	13.4 %		13,151,432	12,472,305	5.4 %
	Total Revenue	2.3%	102,306	84,878	20.5 %		427,738	406,120	5.3 %
DOWNTOWN	Net Taxable Sales	3.6%	4,195,581	3,611,948	16.2 %		17,471,654	16,809,709	3.9 %
	Total Revenue	3.0%	134,193	119,332	12.5 %		569,242	544,136	4.6 %
SOUTH MAIN	Net Taxable Sales	3.1%	3,550,453	3,060,963	16.0 %		16,170,566	14,297,669	13.1 %
	Total Revenue	2.6%	113,037	100,098	12.9 %		521,260	466,757	11.7 %
KEN PRATT BOULEVARD	Net Taxable Sales	7.1%	8,146,538	8,791,263	(7.3) %		37,220,276	38,486,869	(3.3) %
	Total Revenue	6.2%	272,098	291,239	(6.6) %		1,241,291	1,269,542	(2.2) %
TWIN PEAKS MALL	Net Taxable Sales	1.5%	1,764,634	1,910,362	(7.6) %		9,743,206	12,466,510	(21.8) %
	Total Revenue	1.3%	57,704	65,084	(11.3) %		319,624	420,920	(24.1) %
TW PKS SQ EXTENDED	Net Taxable Sales	20.5%	23,665,767	19,678,474	20.3 %		101,420,629	87,424,673	16.0 %
	Total Revenue	17.6%	777,703	656,323	18.5 %		3,357,780	2,947,347	13.9 %
LASHLEY	Net Taxable Sales	2.3%	2,674,436	1,957,356	36.6 %		10,946,188	9,492,879	15.3 %
	Total Revenue	2.1%	91,591	67,244	36.2 %		381,735	330,596	15.5 %
NORTH HOVER	Net Taxable Sales	2.4%	2,786,695	2,760,759	0.9 %		12,897,842	12,793,746	0.8 %
	Total Revenue	2.1%	91,723	89,208	2.8 %		423,870	418,807	1.2 %
FRANCIS	Net Taxable Sales	0.6%	653,981	532,740	22.8 %		2,549,587	2,819,543	(9.6) %
	Total Revenue	0.5%	23,753	17,220	37.9 %		84,363	79,895	5.6 %
ALL OTHERS	Net Taxable Sales	2.4%	2,769,350	2,891,458	(4.2) %		11,228,262	11,657,379	(3.7) %
	Total Revenue	2.2%	98,304	105,633	(6.9) %		405,812	475,442	(14.6) %
OUT OF TOWN	Net Taxable Sales	14.9%	17,226,835	15,613,610	10.3 %		96,958,566	89,707,328	8.1 %
	Total Revenue	14.1%	623,767	563,299	10.7 %		3,528,061	3,220,411	9.6 %
MISCELLANEOUS	Net Taxable Sales	0.2%	273,122	327,097	(16.5) %		2,275,311	3,223,545	(29.4) %
	Total Revenue	0.2%	8,853	10,604	(16.5) %		80,267	106,458	(24.6) %
CITY, BLDR CO	Net Taxable Sales	3.3%	3,776,559	3,480,784	8.5 %		19,976,125	18,278,017	9.3 %
	Total Revenue	12.2%	539,828	516,632	4.5 %		2,401,444	2,157,304	11.3 %
SW BUSINESS	Net Taxable Sales	5.6%	6,483,931	3,463,489	87.2 %		19,033,105	15,266,812	24.7 %
	Total Revenue	7.5%	332,527	251,456	32.2 %		1,314,805	1,435,492	(8.4) %
AIRPORT ROAD	Net Taxable Sales	0.2%	186,086	291,320	(36.1) %		1,203,401	1,277,588	(5.8) %
	Total Revenue	0.1%	5,830	10,155	(42.6) %		40,433	46,556	(13.2) %
PACE	Net Taxable Sales	7.7%	8,898,310	8,480,339	4.9 %		41,282,536	39,931,073	3.4 %
	Total Revenue	6.7%	294,064	277,880	5.8 %		1,360,955	1,310,416	3.9 %
HARVEST JUNCTION	Net Taxable Sales	8.1%	9,332,790	7,886,286	18.3 %		37,941,465	36,910,492	2.8 %
	Total Revenue	7.1%	314,259	258,362	21.6 %		1,242,739	1,213,719	2.4 %
AIRPORT	Net Taxable Sales	0.1%	90,470	41,187	119.7 %		220,101	148,929	47.8 %
	Total Revenue	0.1%	4,022	3,830	5.0 %		10,247	10,113	1.3 %
TOTALS	Net Taxable Sales	100%	115,501,803	102,967,689	12.2 %		523,972,538	495,053,983	5.8 %
	Total Revenue	100%	4,415,196	4,000,048	10.4 %		20,098,128	19,219,616	4.6 %

SUMMARY OF SALES & USE TAX ACTIVITY BY GEOGRAPHICAL LOCATION

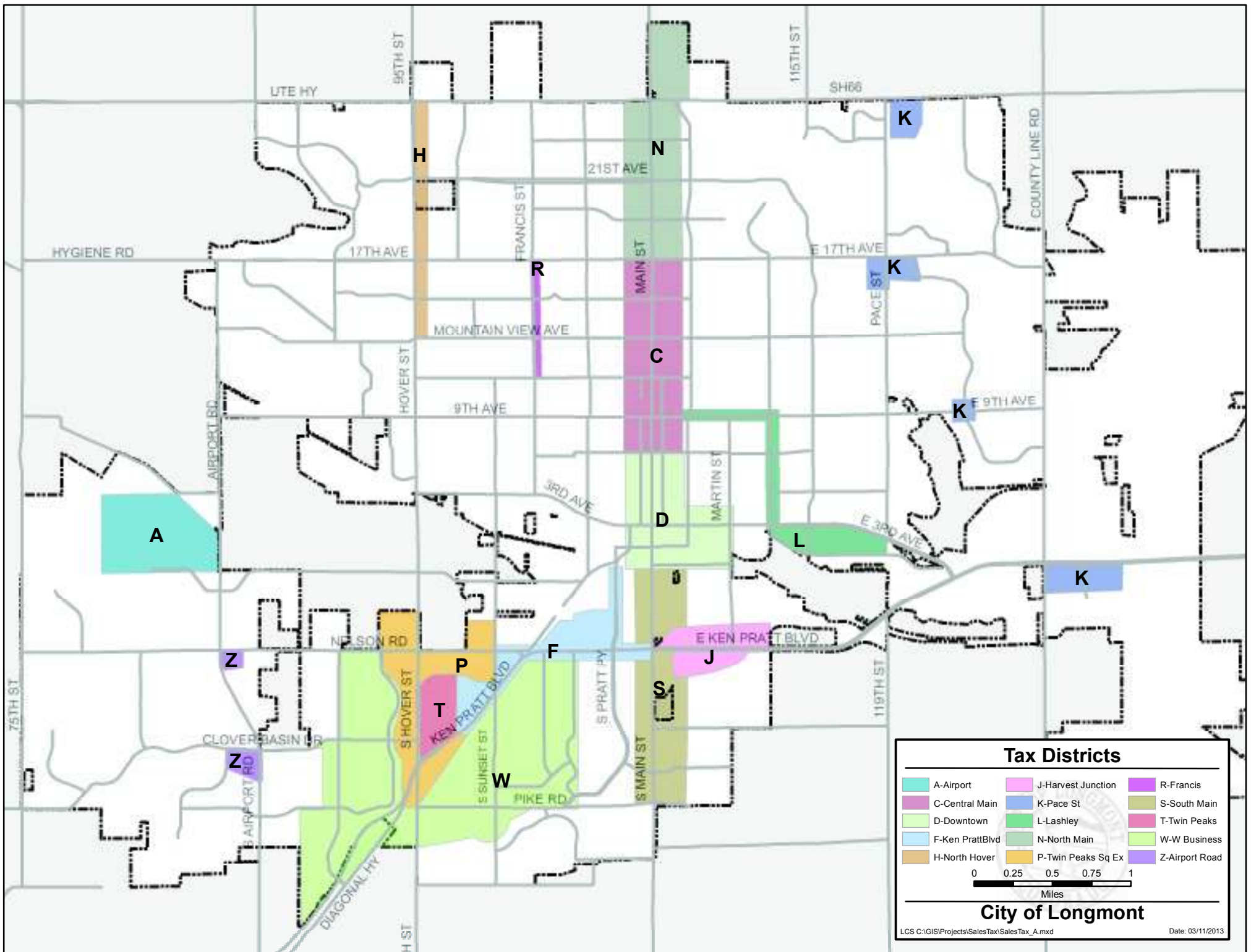
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For The Month Of

**May
2013**



DESIGNATION	APPROXIMATE GEOGRAPHICAL AREA OF DESIGNATION	15
NORTH MAIN	N Business between TERRY and EMERY from HWY 66 to 17TH AVE.	
CENTRAL MAIN	C Business between TERRY and EMERY from 17TH AVE. to LONGS PEAK AVE.	
DOWNTOWN	D Business between TERRY and EMERY from LONGS PEAK AVE. to a half block South of 1ST Ave. and between EMERY and MARTIN from 4TH AVE. to one block South of 1ST. AVE.	
SOUTH MAIN	S Business between TERRY and EMERY from South of 1ST AVE. to PIKE ROAD, except business with a KEN PRATT BOULEVARD address.	
KEN PRATT BOULEVARD	F Business on KEN PRATT BOULEVARD from MAIN STREET to SUNSET plus Business triangulated by NELSON ROAD to SUNSET and BURLINGTON NORTHERN RIGHT OF WAY, and business on PRATT PARKWAY from 1ST to KEN PRATT BOULEVARD.	
TWIN PEAKS MALL	T Business on the TWIN PEAKS MALL Complex.	
TW PKS SQ EXTENDED	P Business generally South of RogersRoad, West of SOUTH SUNSET STREET, East of DRY CREEK DRIVE, North of BURLINGTON NORTHERN RIGHT OF WAY, excluding TWIN PEAKS MALL.	
LASHLEY	L Business on LASHLEY from 9TH AVE. to ROGERS ROAD, plus all of WEAVER BUSINESS PARK and business on 9TH AVE. from EMERY to LASHLEY.	
NORTH HOVER	H Business on HOVER ST between HWY 66 and MOUNTAIN VIEW AVE.	
FRANCIS	R Business on FRANCIS ST. between 11TH AVE. and 17TH AVE.	
ALL OTHERS	E All other licensed business within the City limits of Longmont.	
OUT OF TOWN	O All out of town Business licensed to collect Longmont taxes.	
AIRPORT	A Business located at the Vance Brand Municipal Airport	
MISCELLANEOUS	X Non-licensed and Temporary Business.	
CITY, BLDR CO	V City Utilities and Building Permits, as well as Boulder County Motor Vehicle.	
SW BUSINESS	W Business generally located North of LEFTHAND CREEK, East of BURLINGTON NORTHERN RIGHT OF WAY, West of SOUTH BOWEN and South of OLD DRY CREEK. Also South of NELSON ROAD, East of CLOVER CREEK DRIVE, West and North of BURLINGTON NORTHERN RIGHT OF WAY.	
AIRPORT ROAD	Z Business generally located on AIRPORT ROAD North of PIKE ROAD, South of NELSON ROAD.	
PACE STREET	K Business generally located on and east of PACE STREET and South of HIGHWAY 66.	
HARVEST JUNCTION	J Businesses generally located on KEN PRATT BOULEVARD East of MAIN STREET and West of LEFTHAND CREEK.	



LODGERS TAX

May
2013

	2013 MONTHLY	PERCENT CHANGE	2012 MONTHLY	2013 YTD	PERCENT CHANGE	2012 YTD
January	19,327	18.8 %	16,268	19,327	18.8 %	16,268
February	19,082	3.1 %	18,504	38,409	10.5 %	34,772
March	21,399	13.1 %	18,921	59,808	11.4 %	53,693
April	24,201	28.8 %	18,790	84,009	15.9 %	72,483
May	32,952	17.6 %	28,022	116,961	16.4 %	100,505
June		0.0 %			0.0 %	
July		0.0 %			0.0 %	
August		0.0 %			0.0 %	
September		0.0 %			0.0 %	
October		0.0 %			0.0 %	
November		0.0 %			0.0 %	
December		0.0 %			0.0 %	
Total	\$ 116,961	16.4 %	\$ 100,505			